

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Chapter 7

In Re:

Case No. 06-12440 AJG

Georgia Harvey,

Debtor.

STATE OF NEW YORK)
) SS:
COUNTY OF NEW YORK)

**AFFIDAVIT OF CHARLES M. BERK IN SUPPORT OF THE RETENTION OF
CBIZ ACCOUNTING, TAX & ADVISORY OF NEW YORK, LLC AND CBIZ, INC.
TO SUCCEED MAHONEY COHEN & COMPANY, CPA, P.C.
AS ACCOUNTANTS TO THE CHAPTER 7 TRUSTEE EFFECTIVE AS OF JANUARY
1, 2009**

Charles M. Berk, being duly sworn, deposes and says:

1. I am a Certified Public Accountant, licensed under the laws of the State of New York and I am a Managing Director of CBIZ Accounting, Tax & Advisory of New York, LLC, with offices at 1065 Avenue of the Americas, New York, NY 10018. CBIZ Accounting, Tax & Advisory of New York, LLC (d/b/a CBIZ Mahoney Cohen and hereinafter referred to as "CBIZ ATA") and its affiliates with offices throughout the country are wholly-owned subsidiaries of CBIZ, Inc. (collectively "CBIZ").

2. I submit this Affidavit in support of the Application to Employ of the Chapter 7 Trustee to retain CBIZ ATA to succeed Mahoney Cohen & Company, CPA, P.C., ("MC"), as accountants, effective as of January 1, 2009, and to make disclosures in support thereof.

3. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, I would testify competently thereto.¹

4. MC was retained as accountants pursuant to an Order dated November 14, 2008. I had submitted an Affidavit, dated July 24, 2008, in my capacity as Shareholder of MC, in support of MC's retention (the "Original Affidavit").

5. On November 24, 2008, MC, together with certain other related entities (collectively "MC&Co.") entered into a Purchase Agreement with CBIZ pursuant to which substantially all of the assets of MC&Co. were sold to CBIZ ATA (the "Transaction"). This Transaction became effective as of December 31, 2008 (the "Effective Date").

6. As of the Effective Date, MC&Co., sold, assigned, transferred, conveyed and delivered to CBIZ ATA all of the business, assets, properties, goodwill and rights of MC&Co. relating to their business operations of every nature, kind and description, tangible or intangible, wherever located and whether or not carried or reflected on the books and records of either entity.

7. As of the Effective Date, MC&Co. terminated the employment of its employees and CBIZ ATA offered employment to substantially all such former employees on an at will basis. CBIZ ATA intends to staff the Debtor's case with the same professional persons that had been previously serving the Debtor during their employment with MC. CBIZ ATA, therefore, believes that this transition will be seamless from the Debtor's perspective and from the perspective of its estate.

8. As a result of the Transaction, as of January 1, 2009, the employees of MC that have been actively working on behalf of the Chapter 7 Trustee in this case are now employed by CBIZ ATA. Accordingly, the Chapter 7 Trustee seeks to retain CBIZ ATA going forward as its

¹ Certain of the disclosures herein relate to matters within the knowledge of other professionals at CBIZ and are based

accountants, upon the same terms and conditions as its retention of MC, effective as of January 1, 2009.

9. CBIZ is in the business of providing accounting, tax and advisory services, employee benefits design and administration, human resources, information technology, payroll, specialty insurance, valuation, workers compensation, medical account billing and management services, practice management and consulting services, and related products and services. CBIZ is a full service business services firm and we intend to use resources from any office or subsidiary of CBIZ as necessary.

10. CBIZ is not related to the Debtor. The Debtor has many creditors and accordingly, CBIZ may have rendered, and may render in the future accounting services to certain of these creditors in matters unrelated to this Chapter 7 case.

11. CBIZ ATA reserves the right to supplement this Affidavit in the event that it discovers any facts bearing on matters described in this Affidavit regarding CBIZ ATA's employment by the Chapter 7 Trustee.

12. Insofar as I have been able to ascertain, CBIZ ATA does not represent any interest adverse to the Debtor or its estate with respect to the matters on which CBIZ ATA is to be engaged. With the exception of amounts owing to CBIZ ATA arising from MC's unpaid fees and expenses in this case, CBIZ ATA is "disinterested" within the meaning of the terms as defined in Section 101(14) of the Bankruptcy Code.

13. CBIZ ATA is requesting, and the Proposed Order provides, that CBIZ ATA be entitled to file fee applications for payment of amounts due and owing in connection with services

on information provided by them.

rendered by MC on behalf of the Trustee. CBIZ ATA submits that such relief is appropriate under the circumstances and is in the best interests of the estate.

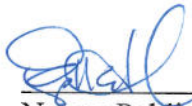
14. WHEREFORE, CBIZ ATA asks for an appropriate order of employment as of January 1, 2009.

CBIZ ACCOUNTING,
TAX & ADVISORY OF NEW YORK, LLC



By: Charles M. Berk, Managing Director

Sworn to and subscribed to before
me this 16 day of February 2009



Notary Public, State of New York

No.

Qualified in

Commission Expires

EPHRAT ORGEL
Notary Public, State of New York
No. 02OR61610519
Certified in New York County
Commission Expires February 12, 2011